

**REMARKS**

In the Office Action<sup>1</sup>, the Examiner:

- (1) rejected claims 1, 2, 10-13, 15, 16, 20, 25-28, and 30-32 under 35 U.S.C. § 102(b) as being anticipated by U.S. Patent Application Publication No. 2004/0039619 to Zarb (*Zarb*);
- (2) rejected claims 3, 4, 21, and 22 under 35 U.S.C. § 103(a) over *Zarb* in view of Official Notice;
- (3) rejected claims 5-9, 17-19, 23, and 24 under 35 U.S.C. § 103(a) over *Zarb* in view of U.S. Patent Application Publication No. 2002/00427151 to Sarno (*Sarno*); and
- (4) and rejected claims 14 and 29 under 35 U.S.C. § 103 over *Zarb* in view of U.S. Patent Application Publication No. 2004/0073467 to Heyns et al. (*Heyns*).

Claims 1-32 are pending in this application.

**1. Rejection Under 35 U.S.C. § 102**

Applicant respectfully traverses the rejection of claims 1, 2, 10-13, 15, 16, 20, 25-28, and 30-32 under 35 U.S.C. § 102(b) as being anticipated by *Zarb*. *Zarb* does not teach each and every element of the claims.

A claim is anticipated only if each and every element as set forth in the claim is found, either expressly or inherently, in a single prior art reference. See M.P.E.P.

§ 2131. Further, "[t]he identical invention must be shown in as complete detail as is

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<sup>1</sup> The Office Action may contain statements reflecting characterizations of the related art and the claims. Regardless of whether any such statement is identified herein, Applicant declines to automatically subscribe to any statement or characterization in the Office Action.

contained in the . . . claim” (emphasis added). See M.P.E.P. § 2131, quoting *Richardson v. Suzuki Motor Co.*, 868 F.2d 1226, 1236, 9 U.S.P.Q.2d 1913, 1920 (Fed. Cir. 1989).

Independent claim 1 recites, in part, an electronic network system that “*calculates* normalized information regarding the cost structure of the target company based on the financial data inputs . . . [and] receives *cost levers based on the normalized diagnostic information.*” Independent claim 16, although of different scope, recite similar elements.

The Office Action alleges that paragraphs [0048]-[0053] of Zarb teach the claimed “calculating the normalized diagnostic information,” and that paragraphs [0042], [0054], [0064], [0066], [0072]-[0076], [0082], [0096], and [0117] disclose operational efficiency, inventory turns and costs, e.g., headcount (i.e. costs associated with processes, roles and assets) and thus teaches the claimed receiving the cost levers. See Office Action, pg. 3. These allegations are incorrect for at least the following reasons.

First, paragraphs [0048]-[0053] fail to disclose that *Zarb* performs any type of calculation of normalized diagnostic information. Instead, *Zarb*’s system simply compares a number of organizations using various criteria, such as revenue growth, gross margin, percent sales general administration, days sales outstanding, days in inventory, and sales per employee. See paragraph [0048]. *Zarb* does not explicitly state that its system performs the calculations to come up with the criteria, nor does *Zarb*’s system necessarily perform these calculations. See M.P.E.P. § 2163.07(a). Indeed, it appears as though *Zarb*’s system obtains the “criteria” from an external

source without performing any calculations. See paragraph [0050] (stating that *Zarb's* system may "store or have the information regarding the criteria . . . request the information from a user, . . . or otherwise obtain the information). Accordingly, *Zarb* fails to teach or even suggest "calculat[ing] normalized information regarding the cost structure of the target company based on the financial data inputs" as recited in claim 1.

Second, *Zarb* fails to teach or suggest receiving cost levers based on the normalized diagnostic information. In particular, Applicant's specification notes that cost levers are more than just simple costs, and are based "on an analysis of the total return to shareholders ('TRS') and the various cost and revenue components of TRS." See pg. 41 (emphasis added). Thus, *Zarb's* alleged disclosure of various costs does not constitute the claimed "cost lever." Accordingly, *Zarb* fails to teach or even suggest "receiv[ing] cost levers based on the normalized diagnostic information" as recited in claim 1.

In view of the foregoing, *Zarb* fails to teach each and every element as set forth in independent claims 1 and 16. Accordingly, Applicant respectfully requests withdrawal of the rejection of claims 1 and 16, as well as the claims depending therefrom, under 35 U.S.C. § 102.

## **2. Rejections Under 35 U.S.C. § 103**

Applicant respectfully traverses the rejections of (1) claims 3, 4, 21, and 22 under 35 U.S.C. § 103(a) over *Zarb* in view of Official Notice; (2) claims 5-9, 17-19, 23, and 24 under 35 U.S.C. § 103(a) over *Zarb* in view of *Sarno*; and (3) claims 14 and 29 under 35 U.S.C. § 103 over *Zarb* in view of *Heyns*.

The key to supporting any rejection under 35 U.S.C. § 103 is the clear articulation of the reason(s) why the claimed invention would have been obvious. See M.P.E.P. § 2142, 8th Ed., Rev. 6 (Sept. 2007). The Supreme Court in *KSR* noted that the analysis supporting a rejection under 35 U.S.C. 103 should be made explicit and stated that “rejections on obviousness cannot be sustained by mere conclusory statements; instead, there must be some articulated reasoning with some rational underpinning to support the legal conclusion of obviousness.” See M.P.E.P. § 2141. In comparing the claim to the prior art, three factual inquiries must be addressed: (1) the scope and content of the prior art must be ascertained; (2) the differences between the claimed invention and the prior art must be determined; and (3) the level of ordinary skill in the pertinent art at the time of the invention was made must be evaluated. See *id.*

As discussed above, *Zarb* fails to teach an electronic network system that “*calculates* normalized information regarding the cost structure of the target company based on the financial data inputs . . . [and] receives *cost levers based on the normalized diagnostic information*” as recited in independent claims 1 and 16. *Sarno* and *Heyns* fail to remedy this deficiency, as they also fail to teach or suggest the above-recited elements of claims 1 and 16. Accordingly, the § 103 rejections of claims that depend from claims 1 and 16 must be withdrawn.

Furthermore, *Heyns* fails to qualify as prior art against the present application. Under 35 U.S.C. § 103(c), when subject matter developed by another person, which qualifies as prior art only under one or more of subsections (e), (f), and (g) of § 102, is applied in a rejection under 35 U.S.C. § 103(a), the prior art can be disqualified under

35 U.S.C. § 103(c), if the subject matter disclosed in the reference and the subject matter of Applicants' invention were, at the time the invention was made, owned by the same person or subject to an obligation of assignment to the same person. See M.P.E.P. § 706.02(I).

Here, *Heyns* only qualifies as prior to the present application under § 102(e) because the present application was filed on March 18, 2004, and *Heyns's* publication date is April 15, 2004. Furthermore, *Heyns* and the present application were, at the time the invention was made, owned by or subject to an obligation to Accenture Global Services GmbH. Accordingly, 35 U.S.C. § 103(c) disqualifies *Heyns* as prior art to the present application, rendering the rejection under 35 U.S.C. § 103(a) moot. Thus, for this additional reason, Applicant respectfully requests withdrawal of the rejection of claims 14 and 29 under 35 U.S.C. § 103(a).

For at least these reasons, the Office Action has failed to determine the scope and content of the prior art and ascertain the differences between independent claims 1 and 16 and the prior art. Accordingly, the Office Action has failed to clearly articulate a reason why the claims depending from claims 1 and 16 would have been obvious to one of ordinary skill in view of the applied art. Accordingly, a *prima facie* case of obviousness has not been established for claims 3-9, 14, 17-19, 21-24, and 29, and Applicant respectfully requests withdrawal of the rejections of these claims under 35 U.S.C. § 103(a).

3. **Conclusion**

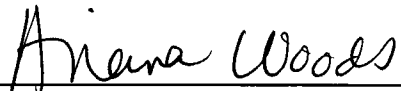
In view of the foregoing, Applicant respectfully requests reconsideration and reexamination of this application and the timely allowance of the pending claims.

Please grant any extensions of time required to enter this response and charge any additional required fees to our deposit account 06-0916.

Respectfully submitted,

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Dated: May 4, 2010

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